APPENDIX.

Statutes Involved.

Sec. 272 of Internal Revenue Code: [13]

Sec. 272. (f) **Further Deficiency Letters Restricted.**—If the Commissioner has mailed to the taxpayer notice of a deficiency as provided in subsection (a) of this section, and the taxpayer files a petition with the Board within the time prescribed in such subsection, the Commissioner shall have no right to determine **any additional deficiency** in respect of the same taxable year, * * * (Emphasis supplied.)

Sec. 700 Internal Revenue Code: [14]

Sec. 700. Tax On Net Income From Certain Sources.

Sec. 700. (a) The following taxes shall be levied, collected, and paid for each taxable year (in addition to any other tax on net income), upon the net income of every person which arises from the sources specified below: * * *

Sec. 702, Internal Revenue Code: [15]

Sec. 702. Administrative Provisions.

Sec. 702. (a) All provisions of law (including penalties) applicable with respect to taxes imposed by chapter 1, shall, insofar as not inconsistent with this subchapter, be applicable with respect to the taxes imposed by this subchapter * * *.

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[13] Sec. 274(f) of 1926 Act; sec. 272(f) of 1928, 1932, 1934, 1936 and 1938 Acts.

[14] Sec. 501(a) of 1936 Act.

[15] Sec. 503(a) of 1936 Act.